## STATE OF INDIANA

## DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO:

**County Assessors and County Auditors** 

FROM:

Barry Wood, Assessment Division Director

DATE:

December 1, 2008

RE:

Property Class Codes and Circuit Breaker Caps - Revision

- 1. On October 30, 2008, the Department issued a comprehensive memorandum regarding Property Class Codes and Circuit Breaker caps. There have been several corrections and changes to the original list. Additionally, clarification has been requested for several different classes. This memorandum is a supplement to the October 30, 2008 memorandum.
- 2. Several questions and scenarios have come up in regard to the allocations of the Circuit Breaker caps, such as:
- Q: In the Q & A section of your memorandum from October 30, 2008, you refer to a home with a pool or a gazebo. You allude to the term residential function, but I am unclear as to whether you think that the pool and gazebo qualify under the 2% cap as residential property or 3% cap as nonresidential real property.
- A: Classify the pool and gazebo as "nonresidential real property" with a 3% cap (3.5% for pay-2009) because neither the pool nor the gazebo fall under the definition of a homestead or residential property in IC 6-1.1-20.6-4 or IC 6-1.1-20.6-2.
- Q: Why would Tobacco farms (property class code 107) and Nursery-Ag (property class code 108) not qualify for the 2% Circuit Breaker cap?
- A: The "agricultural land" definition in IC 6-1.1-20.6-0.5 refers to "land assessed as agricultural land...". In other words, the agricultural land 2% cap (2.5% for pay-2009) applies only to the land, <u>not</u> the improvements (i.e., buildings and structures). Thus, barns and other improvements on the agricultural land are nonresidential real property with a 3% cap (3.5% for pay-2009).
- Q: Could Agricultural land with mobile homes (Class Codes 141 and 149) also qualify as homesteads with the 1% cap (1.5% for pay-2009)?
- A: Yes, the real property or annually assessed mobile home/manufactured home could be a homestead if the mobile home/manufactured home is a "principal place of residence" and meets the other requirements of the definition of "homestead" in IC 6-1.1-20.9-1 (repealed 1/1//09) or IC 6-1.1-12-37 (eff. 1/1/09)

Q: I thought that commercial apartments (Property Class Codes 401, 402, and 403) qualify as residential property at the 2% cap (2.5% cap for pay-2009)?

A: Yes, an apartment building -- building with two (2) or more dwelling units; common areas shared by units; and the land not exceeding the building footprint -- is capped at the 2% residential property (2.5% cap for pay-2009) amount.

Q: On property class codes 590 - 599, why can't these properties also qualify for the 1% homestead cap if they are indeed a homestead?

A: They could be homestead (1.5% cap for pay-2009, 1% for pay-2010); residential property (2.5% cap for pay-2009, 2% for pay-2010); or nonresidential real property (3.5% for pay-2009, 3% for pay-2010) depending upon their use and classification. See the definitions of each classification for Circuit Breaker cap purposes in the Department's June 2, 2008 memorandum: www.in.gov/dlgf/files/Memo-CircuitBreakers.pdf.

Q: For the property class code of 600 exempt and non-taxable series, shouldn't they be listed at 3%? Sometimes there are portions of these properties that are not covered by the exemption and they would get a tax bill.

A: If portions of exempt property are not exempt from property assessment and taxation, those portions of exempt property would likely be classified as nonresidential real property (3.5% for pay-2009, 3% for pay-2010) for Circuit Breaker cap allocation purposes.

3. In order to readily identify which circuit breaker cap should be allocated for each property class code, a numeric value has been assigned. The value is based on the allocation (e.g. 1 = homestead [1.5% circuit breaker for taxes payable in 2009, and 1% for taxes payable in 2010]; 2 = residential [2.5% circuit breaker for taxes payable in 2009, and 2% for taxes payable in 2010]; and 3 = non-residential [3.5% circuit breaker for taxes payable in 2009, and 3% for taxes payable in 2010]). Please note, depending on the circumstances, some property codes may have more than one possible circuit breaker cap. The ultimate decision on the most appropriate property class code and allocation rests with the local assessing official.

Code	Value	Value
100	2	AGRICULTURAL - VACANT LAND
101	3	AGRICULTURAL - CASH GRAIN/GENERAL FARM
102	3	AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY
103	3	AGRICULTURAL - DAIRY FARM
104	3	AGRICULTURAL - POULTRY FARM
105	3	AGRICULTURAL - FRUIT & NUT FARMS
106	3	AGRICULTURAL - VEGETABLE FARM
107	3	AGRICULTURAL - TOBACCO FARM
108	3	AGRICULTURAL – NURSERY

109	3	AGRICULTURAL – GREENHOUSES	
110	3	AGRICULTURAL - GREENHOUSES  AGRICULTURAL - HOG FARM	
111	3	AGRICULTURAL - HOG FARM  AGRICULTURAL - BEEF FARM	
120	3	AGRICULTURAL - TIMBER	
	1 or 2;		
141	and 3 <sup>^</sup>	AGRICULTURAL LAND WITH MOBILE HOME	
149	1 or 2; and 3^	AGRICULTURAL LAND WITH PP MOBILE HOME	
198	3	AGRICULTURAL BUILD LEASE LAND	
199	3	AGRICULTURAL - OTHER AGRICULTURAL USE	
200	3	MINERAL	
300	3	INDUSTRIAL VACANT LAND	
309	3	PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND	
309		FOR ANOTHER PARCEL	
310	3	INDUSTRIAL FOOD & DRINK	
320	3	INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING	
330	3	INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY	
340	3	INDUSTRIAL - LIGHT MANUFACTURING & ASSEMBLY	
345	3	INDUSTRIAL OFFICE	
346	3	INDUSTRIAL RESEARCH AND DEVELOPMENT FACILITY	
350	3	INDUSTRIAL WAREHOUSE	
360	3	INDUSTRIAL TRUCK TERMINALS	
370	3	INDUSTRIAL SMALL SHOPS	
380	3	INDUSTRIAL MINES & QUARRIES	
385	3	INDUSTRIAL LANDFILL	
390	3	INDUSTRIAL GRAIN ELEVATORS	
398	3	INDUSTRIAL BUILDING ON LEASED LAND	
399	3	INDUSTRIAL OTHER STRUCTURES	
400	3	COMMERCIAL VACANT LAND	
401	2	COMMERCIAL 4-19 FAMILY APARTMENTS	
402	2	COMMERCIAL 20-39 FAMILY APARTMENTS	
403	2	COMMERCIAL 40 OR MORE FAMILY APARTMENTS	
400	3	COMMERCIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE	
409		SUPPORT LAND FOR ANOTHER PARCEL	
410	3	COMMERCIAL MOTELS OR TOURIST CABINS	
411	3	COMMERCIAL HOTELS	
412	2	COMMERCIAL NURSING HOMES & HOSPITALS	
415	2	COMMERCIAL MOBILE HOME PARKS	

416	3	COMMERCIAL CAMP GROUNDS	
	2	COMMERCIAL CAMP GROUNDS  COMMERCIAL OTHER HOUSING	
419			
420	3	COMMERCIAL SMALL RETAIL	
421	3	COMMERCIAL SUPERMARKETS	
422	3	COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES	
424	3	COMMERCIAL FULL LINE DEPARTMENT STORES	
425	3	COMMERCIAL NEIGHBORHOOD SHOPPING CENTER	
426	3	COMMERCIAL COMMUNITY SHOPPING CENTER	
427	3	COMMERCIAL REGIONAL SHOPPING CENTER	
428	3	COMMERCIAL CONVENIENCE MARKET	
429	3	COMMERCIAL OTHER RETAIL STRUCTURES	
430	3	COMMERCIAL RESTAURANT, CAFE, OR BAR	
431	3	COMMERCIAL FRANCHISE-TYPE RESTAURANT	
435	3	COMMERCIAL DRIVE-IN RESTAURANT	
439	3	COMMERCIAL OTHER FOOD SERVICE	
440	3	COMMERCIAL DRY CLEAN PLANT OR LAUNDRY	
441	3	COMMERCIAL FUNERAL HOME	
442	3	COMMERCIAL MEDICAL CLINIC OR OFFICES	
443	3	COMMERCIAL DRIVE-UP/WALK-UP BANK ONLY	
444	3	COMMERCIAL FULL SERVICE BANKS	
445	3	COMMERCIAL SAVINGS AND LOANS	
447	3	COMMERCIAL OFFICE BUILDING 1 OR 2 STORY	
448	3	COMMERCIAL OFFICE 3 STORIES OR MORE WALK-UP	
449	3	COMMERCIAL OFFICE 3 STORIES OR MORE ELEVATOR	
450	3	COMMERCIAL CONVENIENCE MARKET WITH GASOLINE SALES	
	3	COMMERCIAL CONVENIENCE MARKET/FRANCHISE TYPE	
451		RESTAURANT WITH GASOLINE SALES	
452	3	COMMERCIAL AUTO SERVICE STATION	
453	3	COMMERCIAL CAR WASHES	
454	3	COMMERCIAL AUTO SALES & SERVICE	
455	3	COMMERCIAL GARAGE	
456	3	COMMERCIAL PARKING LOT OR STRUCTURE	
460	3	COMMERCIAL THEATERS	
461	3	COMMERCIAL DRIVE-IN THEATERS	
462	3	COMMERCIAL GOLF RANGE OR MINIATURE COURSE	
463	3	COMMERCIAL GOLF COURSE	
464	3	COMMERCIAL BOWLING ALLEY	
465	3	COMMERCIAL LODGE HALL OR AMUSEMENT PARK	
466	3	COMMERCIAL AMUSEMENT PARK	
467	3	COMMERCIAL HEALTH CLUB	
+07	] 3	COMMILICIAL HEALTH CLUB	

468	3	COMMERCIAL ICE RINK	
469	3	COMMERCIAL RIVERBOAT GAMING RESORT	
480	3	COMMERCIAL RIVERBOAT GAMING RESORT  COMMERCIAL WAREHOUSE	
481	3	COMMERCIAL MINI-WAREHOUSE	
482	3	COMMERCIAL TRUCK TERMINALS	
490	3	COMMERCIAL MARINE SERVICE FACILITY	
495	3	COMMERCIAL MARINA	
496	3	COMMERCIAL MARINA - SMALL BOATS	
498	3	COMMERCIAL BUILDING ON LEASED LAND	
499	3	COMMERCIAL OTHER STRUCTURE	
500	3	RESIDENTIAL VACANT PLATTED LOT	
501	3	RESIDENTIAL VACANT ILATTED LOT  RESIDENTIAL VACANT UNPLATTED LAND OF 0 - 9.99 ACRES	
502	3	RESIDENTIAL VACANT UNPLATTED LAND OF 10 - 9.99 ACRES	
503	3		
504	3	RESIDENTIAL VACANT UNPLATTED LAND OF 20 - 29.99 ACRES	
505		RESIDENTIAL VACANT UNPLATTED LAND OF 30 - 39.99 ACRES	
303			
509	3	RESIDENTIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE	
510	1 or 2^	SUPPORT LAND FOR ANOTHER PARCEL RESIDENTIAL ONE FAMILY DWELLING ON A PLATTED LOT	
310	1 or 2;	RESIDENTIAL ONE FAMILY DWELLING ON A FLATTED LOT  RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0 -	
511	and 3 <sup>^</sup>	9.99 ACRES	
	1 or 2;	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10 -	
512	and 3 <sup>^</sup>	19.99 ACRES	
	1 or 2;	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20 -	
513	and 3^	29.99 ACRES	
	1 or 2;	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30 -	
514	and 3^	39.99 ACRES	
	1 or 2;	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR	
515	and 3^	MORE ACRES	
520	1 or 2;		
520	and 3 <sup>^</sup>	RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT	
501	1 or 2;	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0 -	
521	and 3 <sup>^</sup>	9.99 ACRES	
500	1 or 2;	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10 -	
522	and 3 <sup>^</sup>	19.99 ACRES	
523	1 or 2;	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20 -	
	and 3 <sup>^</sup>	29.99 ACRES	
524	1 or 2;	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30 -	
	and 3 <sup>^</sup>	39.99 ACRES	
525	1 or 2;	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR	

1 or 2; and 3 <sup>A</sup>   RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT		and 3 <sup>^</sup>	MORE ACRES	
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1 or 2; RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20- 29.99 ACRES  1 or 2; RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30- 39.99 ACRES  1 or 2; RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40- OR MORE ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT  540	532	1 or 2	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10 -	
and 3^ 29.99 ACRES  1 or 2; and 3^ 39.99 ACRES  1 or 2 and 3^ 39.99 ACRES  540 RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  541 OR 2 RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT  541 PLOTE AND OF 0 - 9.99 ACRES  542 AND 3 NUPLATTED LAND OF 0 - 9.99 ACRES  543 RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  544 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  545 AND 3 NUPLATTED LAND OF 20 - 29.99 ACRES  546 AND 3 NUPLATTED LAND OF 30 - 39.99 ACRES  547 AND 3 NUPLATTED LAND OF 40 OR MORE ACRES  548 AND 3 NUPLATTED LAND OF 40 OR MORE ACRES  549 ACRES RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  550 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  551 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  552 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  553 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  554 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  555 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  556 AND 3 NUPLATTED LAND OF 10 - 19.99 ACRES  557 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  558 N/A RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  557 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  556 AND 3 NUPLATTED LAND OF 30 - 39.99 ACRES  557 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  558 N/A RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  558 N/A RESIDENTIAL CONDOMINIUM SASTER CARD	332	and 3 <sup>^</sup>	19.99 ACRES	
1 or 2; and 3^ 29.99 ACRES  1 or 2; and 3^ 39.99 ACRES  1 or 2; and 3^ 30.99 ACRES  1 or 2; and 3^ 30.99 ACRES  1 or 2; and 3^ 40 OR MORE ACRES  540 1 or 2^ A RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  541 1 or 2^ A RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT  542 1 or 2 RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  543 1 or 2 RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  544 1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  545 1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  546 1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  550 1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  551 1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  552 1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  553 1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  554 1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 29.99 ACRES  555 1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  556 1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  557 2 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  558 N/A RESIDENTIAL CONDOMINIUM SASTER CARD	522		RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20 -	
and 3 <sup>A</sup> 39.99 ACRES  1 or 2; RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>A</sup> RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>A</sup> RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  2 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  356 1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  357 2 RESIDENTIAL CONDOMINIUM SCOMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS COMMON AREAS	333	and 3 <sup>^</sup>	29.99 ACRES	
1 or 2; and 3^\text{ Sijbential three family dwelling on unplatted Land of 40 or More acres  1 or 2^\text{ Residential mobile/Manufactured home family dwelling on a platted Lot and 3^\text{ Unplatted Lot}  1 or 2^\text{ Residential mobile/Manufactured home family dwelling on and 3^\text{ unplatted Land of 0 - 9.99 acres}  1 or 2; and 3^\text{ Residential mobile/Manufactured home family dwelling on unplatted Land of 10 - 19.99 acres}  1 or 2; and 3^\text{ Residential mobile/Manufactured home family dwelling on unplatted Land of 10 - 19.99 acres}  1 or 2; and 3^\text{ Residential mobile/Manufactured home family dwelling on unplatted Land of 20 - 29.99 acres}  1 or 2; and 3^\text{ Residential mobile/Manufactured home family dwelling on unplatted Land of 30 - 39.99 acres}  1 or 2; and 3^\text{ Residential mobile/Manufactured home family dwelling on unplatted Land of 40 or More acres}  1 or 2^\text{ Residential condominium unit family dwelling on a platted Lot Lot  1 or 2^\text{ Residential condominium unit family dwelling on unplatted Land of 0 - 9.99 acres}  1 or 2; and 3^\text{ Residential condominium unit family dwelling on unplatted Land of 10 - 19.99 acres}  1 or 2; and 3^\text{ Residential condominium unit family dwelling on unplatted Land of 10 - 29.99 acres}  1 or 2; and 3^\text{ Residential condominium unit family dwelling on unplatted Land of 30 - 39.99 acres}  1 or 2; and 3^\text{ Residential condominium unit family dwelling on unplatted Land of 30 - 39.99 acres}  1 or 2; and 3^\text{ Residential condominium unit family dwelling on unplatted Land of 40 or More acres}  1 or 2; and 3^\text{ Residential condominium unit family dwelling on unplatted Land of 40 or More acres}  2 Residential condominium unit family dwelling on unplatted Land of 40 or More acres  356 1 or 2^\text{ Residential condominium unit family dwelling on unplatted Land of 40 or More acres}  2 Residential condominium unit family dwelling on unplatted Land of 40 or More acres  3 Presidential condominium unplatted Land of 50 or 50 or 50 or	524	1 or 2;	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30 -	
355   and 3^ OR MORE ACRES     1 or 2^ RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT     341	334	and 3 <sup>^</sup>	39.99 ACRES	
1 or 2^h   RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT	535	1 or 2;	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40	
A PLATTED LOT  RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  A UNPLATTED LAND OF 10 - 19.99 ACRES  A UNPLATTED LAND OF 10 - 19.99 ACRES  A OUNPLATTED LAND OF 20 - 29.99 ACRES  A OUNPLATTED LAND OF 20 - 29.99 ACRES  A OUNPLATTED LAND OF 30 - 39.99 ACRES  A OUNPLATTED LAND OF 40 OR MORE ACRES  A OUNPLATTED LAND OF 40 OR MORE ACRES  A OUNPLATTED LAND OF 40 OR MORE ACRES  A OUNPLATTED LAND OF 50 - 9.99 ACRES  A OUNPLATTED LAND OF 50 - 29.99 ACRES  A OUNPLATTED LAND OF 50 - 39.99 ACRES  A OUNPLATTED LAND OF 50 OR ACRES  A OUNPLATED LAND OF 50 OR ACRES  A OUNPLATTED LAND OF 50 OR ACRES  A OUNPLATED LAND OF 50 OR ACRES  A OUNPLATED LAND OF 50 OR ACRES  A OUNPLATED LAND OF 50 OR ACRES  A O	333	and 3 <sup>^</sup>		
1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2 RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  554 1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  555 2 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 24 RESIDENTIAL CONDOMINIUM SECOMMON AREAS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS COMMON AREAS	540	1 or 2^		
and 3 <sup>a</sup> UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2 and 3 <sup>a</sup> UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>a</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2 <sup>a</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  557 2 RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	310			
and 3 <sup>A</sup> UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2 and 3 <sup>A</sup> UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  550 1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  551 2 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  552 2 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  553 3 AND A RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  554 4 OR 2 <sup>A</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  555 4 RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES	541			
and 3^ UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON and 3^ UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  557 2 RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS	0.12			
1 or 2; and 3^ UNPLATTED LAND OF 20 - 29.99 ACRES	542			
and 3^ UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  557 2 RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD				
1 or 2; and 3^ UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; and 3^ UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2^ RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2^ RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	543			
<ul> <li>and 3<sup>^</sup> UNPLATTED LAND OF 30 - 39.99 ACRES</li> <li>1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES</li> <li>1 or 2<sup>^</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT</li> <li>1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES</li> <li>1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES</li> <li>1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES</li> <li>1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES</li> <li>1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES</li> <li>1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES</li> <li>1 or 2<sup>^</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES</li> <li>2 RESIDENTIAL CONDOMINIUMS</li> <li>2 RESIDENTIAL CONDOMINIUMS</li> <li>2 RESIDENTIAL CONDOMINIUMS MASTER CARD</li> </ul>				
1 or 2; RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2^ RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  2 RESIDENTIAL CONDOMINIUMS  2 RESIDENTIAL CONDOMINIUMS  3 RESIDENTIAL CONDOMINIUMS  3 RESIDENTIAL CONDOMINIUMS COMMON AREAS  5 RESIDENTIAL CONDOMINIUMS MASTER CARD	544			
and 3 <sup>^</sup> UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT  551				
1 or 2^   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT     1 or 2;   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON   UNPLATTED LAND OF 0 - 9.99 ACRES     1 or 2;   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON   UNPLATTED LAND OF 10 - 19.99 ACRES     1 or 2;   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON   UNPLATTED LAND OF 20 - 29.99 ACRES     1 or 2;   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON   UNPLATTED LAND OF 30 - 39.99 ACRES     1 or 2;   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON   UNPLATTED LAND OF 40 OR MORE ACRES     1 or 2^   RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON   UNPLATTED LAND OF 40 OR MORE ACRES     1 or 2^   RESIDENTIAL CONDOMINIUMS     557   2   RESIDENTIAL CONDOMINIUMS COMMON AREAS     558   N/A   RESIDENTIAL CONDOMINIUMS MASTER CARD	545			
LOT   1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES   1 or 2; and 3^ UNPLATTED LAND OF 10 - 19.99 ACRES   1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES   1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES   1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES   1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES   556				
1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2^ RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	550	1 01 2		
and 3 <sup>^</sup> UNPLATTED LAND OF 0 - 9.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  556 1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  570 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  TOTAL TRANSPORT OF 10 - 19.99 ACRES  TOTAL TRANSPORT OF 10 - 19.99 ACRE	551	1 or 2;	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON	
and 3 <sup>^</sup> UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  556 1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	551		UNPLATTED LAND OF 0 - 9.99 ACRES	
and 3 <sup>A</sup> UNPLATTED LAND OF 10 - 19.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON unplatted Land of 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON unplatted Land of 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON unplatted Land of 40 or More Acres  1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUMS  To 2 RESIDENTIAL CONDOMINIUMS  RESIDENTIAL CONDOMINIUMS COMMON AREAS  N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	550	1 or 2;	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON	
and 3 <sup>^</sup> UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	552	and 3 <sup>^</sup>	UNPLATTED LAND OF 10 - 19.99 ACRES	
and 3 <sup>A</sup> UNPLATTED LAND OF 20 - 29.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	553	1 or 2;	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON	
and 3 <sup>^</sup> UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  7 RESIDENTIAL CONDOMINIUMS COMMON AREAS  N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	333	and 3 <sup>^</sup>	UNPLATTED LAND OF 20 - 29.99 ACRES	
and 3 <sup>A</sup> UNPLATTED LAND OF 30 - 39.99 ACRES  1 or 2; RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES  556 1 or 2 <sup>A</sup> RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	554			
and 3 <sup>^</sup> UNPLATTED LAND OF 40 OR MORE ACRES  1 or 2 <sup>^</sup> RESIDENTIAL CONDOMINIUMS  557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS  N/A RESIDENTIAL CONDOMINIUMS MASTER CARD	334			
<ul> <li>and 3<sup>A</sup> UNPLATTED LAND OF 40 OR MORE ACRES</li> <li>556 1 or 2<sup>A</sup> RESIDENTIAL CONDOMINIUMS</li> <li>557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS</li> <li>558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD</li> </ul>	555			
557 2 RESIDENTIAL CONDOMINIUMS COMMON AREAS 558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD				
558 N/A RESIDENTIAL CONDOMINIUMS MASTER CARD				
590   1 or 2     RESIDENTIAL PP MORILE HOME (PLAT)		N/A		
Dogg 6 of 0	590	1 or 2; RESIDENTIAL PP MOBILE HOME (PLAT)		

	and 3 <sup>^</sup>		
591	1 or 2; and 3^	RESIDENTIAL PP MOBILE HOME (NO PLAT)	
598	1 or 2; and 3^	RESIDENTIAL ON LEASED LAND	
599	1 or 2; and 3^	RESIDENTIAL OTHER STRUCTURES	
600	N/A or 3	EXEMPT PROPERTY OWNED BY THE UNITED STATES OF AMERICA	
610	N/A or 3	EXEMPT PROPERTY OWNED BY THE STATE OF INDIANA	
620	N/A or 3	EXEMPT PROPERTY OWNED BY A COUNTY	
621	N/A or 3	EXEMPT PROPERTY CERTIFIED FOR TREASURER'S SALE	
622	N/A or 3	EXEMPT PROPERTY HELD FOR RESALE	
630	N/A or 3	EXEMPT PROPERTY OWNED BY A TOWNSHIP	
640	N/A or 3	EXEMPT PROPERTY OWNED BY A MUNICIPALITY	
645	N/A or 3	EXEMPT PROPERTY OWNED BY A MUNICIPAL HOUSING AUTHORITY	
650	N/A or 3	EXEMPT PROPERTY OWNED BY A BOARD OF EDUCATION	
660	N/A or 3	EXEMPT PROPERTY OWNED BY A PARK DISTRICT	
661	N/A or 3	EXEMPT PROPERTY OWNED BY A CONSERVANCY DISTRICT	
662	N/A or 3	EXEMPT PROPERTY OWNED BY A SANITARY DISTRICT	
665	N/A or 3	EXEMPT PROPERTY OWNED BY A PUBLIC LIBRARY	
669	N/A or 3	OTHER EXEMPT PROPERTY OWNED BY A GOVERNMENTAL UNIT	
670	N/A or 3	EXEMPT PROPERTY OWNED BY A PRIVATE ACADEMY OR COLLEGE	
680	N/A or	EXEMPT PROPERTY OWNED BY A CHARITABLE ORGANIZATION THAT IS GRANTED AN EXEMPTION	
685	N/A or 3	EXEMPT PROPERTY OWNED BY A RELIGIOUS ORGANIZATION THAT IS GRANTED AN EXEMPTION	

	1			
686	N/A or	CHURCH, CHAPEL, MOSQUE, SYNAGOGUE, TABERNACLE, OR TEMPLE		
	3	THAT IS GRANTED AN EXEMPTION		
690	N/A or	EXEMPT PROPERTY OWNED BY A CEMETERY ORGANIZATION THAT IS		
	3	GRANTED AN EXEMPTION		
699	N/A or	OTHER EXEMPT PROPERTY OWNED BY AN ORGANIZATION THAT IS		
3 GRANTED AN EXEMPTION				
800	3	LOCALLY ASSESSED VACANT UTILITY LAND-COMMERCIAL		
805	3	LOCALLY ASSESSED VACANT UTILITY LAND-INDUSTRIAL		
810	3	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-		
		COMMERCIAL		
811	3	STATE ASSESSED PROPERTY OWNED BY A BUS COMPANY		
815	3	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-		
013		INDUSTRIAL		
820	3	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER		
020		COMPANY-COMMERCIAL		
	3	STATE ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER		
821		COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE		
		LIGHT, HEAT OR POWER COMPANY		
825	3	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER		
		COMPANY-INDUSTRIAL		
830	3	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-		
		COMMERCIAL		
	3	STATE ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY THAT		
831		CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION		
		SYSTEM		
835	3	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-		
		INDUSTRIAL		
840	3	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-		
		COMMERCIAL		
841	3	STATE ASSESSED OPERATING PROPERTY OWNED BY A RAILROAD		
		COMPANY		
845	3	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-		
	2	INDUSTRIAL  LOCALLY A GREGGED PROPERTY ON THE DAY A GENT A		
850	3	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-		
		COMMERCIAL		
851	3	STATE ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY THAT		
		CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE COLLECTION		
	2	SYSTEM  LOCALLY AGGEGGED PROPERTY ON THE DAY A GENT AGE COMPANY		
855	3	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-		
		INDUSTRIAL		
860	3	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE,		

		TELEGRAPH, OR CABLE COMPANY-COMMERCIAL		
861		3	STATE ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH,	
			OR CABLE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-O	
			WAY OF THE DISTRIBUTION SYSTEM	
865		3	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE,	
803			TELEGRAPH, OR CABLE COMPANY-INDUST	RIAL
870		3	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION	
870			COMPANY-COMMERCIAL	
		3	STATE ASSESSED PROPERTY OWNED BY A	WATER DISTRIBUTION
871			COMPANY THAT CONSTITUTES A PART OF A	ANY RIGHT OF WAY OF THE
			DISTRIBUTION SYSTEM	
875	3		LOCALLY ASSESSED PROPERTY OWNED BY A W	VATER DISTRIBUTION
0/3			COMPANY-INDUSTRIAL	

<sup>^</sup> If homestead (1.5% for taxes payable in 2009; 1% for taxes payable in 2010); If not homestead = residential property (2.5% for taxes payable in 2009; 2% for taxes payable in 2010). Non-residential (3.5% for taxes payable in 2009; 3% for taxes payable in 2010).

<sup>3.</sup> If you have any questions, please contact your Assessment Division field representative, or you may contact me at (317) 232-3777 or <a href="mailto:Bwood@dlgf.in.gov">Bwood@dlgf.in.gov</a>.